

## WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES

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### HARMONIZED SYSTEM REVIEW SUB-COMMITTEE

NR0297E1 (+ Annex)

26<sup>th</sup> Session

O. Eng.

Brussels, 23 July 2002.

# COMPREHENSIVE REVIEW OF THE EXPLANATORY NOTES POSSIBLE AMENDMENT OF THE EXPLANATORY NOTE TO HEADING 29.35

(Item III.C.3 on Agenda)

#### Reference documents:

NC0160E2, Annex H/16 (HSC/24 – Report) NS0060E2, Annexes A/4 and E/3 (SSC/17- Report)

#### I. BACKGROUND

- 1. The Secretariat has prepared a list of items which may require amendment of the Explanatory Notes, mainly on the basis of certain classification issues discussed at previous sessions of the Scientific Sub-Committee, and has invited administrations to bring forward proposals regarding these areas as well as any other proposals they might have within the framework of the comprehensive review of the Explanatory Notes (see letter No. 02NL0297 Pk/Fl of 15 April 2002).
- 2. On 28 May 2002, the Secretariat received the following note from the Canadian Administration, concerning the possible amendment of the Explanatory Note to heading 29.35.

#### II. NOTE FROM THE CANADIAN ADMINISTRATION

3. "Sultams are described in paragraph (D)(2) of the Explanatory Note to heading 29.34 as "internal amides of aminosulphonic acids". Sultams contain the -SO<sub>2</sub>N-function found in sulphonamides. Sultams are potentially classifiable in heading 29.35. Since they are specifically mentioned in the Explanatory Note to heading 29.34, Canada suggests the addition of a note that specifically excludes sultams from heading 29.35. We propose a text such as the following:

"This heading excludes sulphonamides in which the S–N bond is part of a ring. These products are sultams of **heading 29.34**.""

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#### III. SECRETARIAT COMMENTS

- 5. Taking into account the present structure of the Explanatory Note to heading 29.35 and for the sake of consistency with the existing Explanatory Note to heading 29.34 (second paragraph on page 459, Item (D) (2)), the Secretariat agrees with the proposal made by the Canadian Administration.
- 6. The Harmonized System Committee has classified several sultams in heading 29.34 in the past, most recently meloxicam (see Annex H/16 to Doc. NC0160E2). During the discussion on the classification of this product, it was pointed out that meloxicam was a sultam which had a -SO<sub>2</sub>NH- (sulpho-amino) structure in a ring, while sulphonamides of heading 29.35 contained the same -SO<sub>2</sub>NH- structure but not in a ring.
- 7. It was further explained that the term "sulphonamides" was a term used to describe a specific series of chemicals, which were first developed in the 1930's as potent antibacterial drugs and possessed certain functional characteristics. These characteristics included the  $-SO_2NH$  (sulpho-amino) group and a para-substituted  $-NH_2$  (amino) group. However, the  $-SO_2NH$  group could not be in a ring structure or the antibacterial activity would be lost.
- 8. The Secretariat therefore understands that the S-N bond of the –SO<sub>2</sub>NH- group of sulphonamides cannot not form part of a ring and that this structure has imparted the antibacterial activity to the molecule.
- 9. As concluded by the Scientific Sub-Committee at its 17<sup>th</sup> Session (see Annexes A/4 and C/3 to Doc. NS0060E2), the general formula for sulphonamides can be expressed as R.SO<sub>2</sub>.N.R<sup>1</sup>.R<sup>2</sup> where R is an organic radical of varying complexity having a carbon atom directly attached to the SO<sub>2</sub> group and R<sup>1</sup> and R<sup>2</sup> are either: hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or cycles). Thus, the –SO<sub>2</sub>N- group can be considered to be the common structural element of sultams and sulphonamides, as stated by Canada.
- 10. However, with respect to the actual wording suggested for the proposed new exclusion, the Secretariat has some doubts as to whether the use of the term "sulphonamides" would be appropriate to exclude sultams from sulphonamides of heading 29.35. The Secretariat therefore suggests using the term "compounds" rather than the term "sulphonamides".
- 11. Taking into account the observations above, the Secretariat has prepared an alternative proposal (Option 2), which is set out in the Annex to this document for consideration by the Sub-Committee, together with the proposal by the Canadian Administration (Option 1).

#### IV. CONCLUSION

12. The Review Sub-Committee is invited to consider the proposed amendment of the Explanatory Note to heading 29.35, taking into account the note from the Canadian Administration and the Secretariat comments above.

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